

**Amendments to the Specification****IN THE WRITTEN DESCRIPTION**

Please replace paragraph [0031] with the following amended paragraph:

**[0031]** 4 cm<sup>3</sup> of each of these catalysts was packed into a fixed-bed flow reactor with a length in the vertical direction of 50 cm and an inside diameter of 1 cm, octanoic acid as the raw material fatty acid (produced by Kanto Chemical) and methanol as the alcohol were introduced from the upper end, and the conversion rate of octanoic acid at the lower outlet was measured by gas chromatography 8 hours after the start of the feed. The molar ratio of octanoic acid to methanol was 1:4.5. The results are shown in Table 2.

Table 2

Experimental example	3	4	5	6
Catalyst	MO-858	MO-817	MO-858	MO-817
Reaction temperature (°C)	105	105	90	90
WHSV (1/hour)	1.5	1.5	1.5	1.5
Raw material flow rate (g/hour)				
Octanoic acid	3.0	3.0	3.0	3.0
Methanol	3.0	3.0	3.0	3.0
Octanoic acid conversion rate (%) after 8 hours	97.7	99.3	93.4	94.6